

स्पॉट पॉल



सत्यमेव जयते

आर के खरे  
IA&AS

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D.P. Cell

अर्ध.शा.पत्र सं. (Revenue Sector) - 92  
D. O. No.

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उप महालेखाकार (राज्य राजस्व प्राप्ति)  
कार्यालय, प्रधान महालेखाकार (लेखापरीक्षा), बिहार  
वीरचन्द पटेल मार्ग, पटना-800 001  
Deputy Accountant General (State Receipt Audit)  
Office of the Principal Accountant General (Audit),  
Bihar  
Birchand Patel Marg, Patna-800 001

दिनांक/Date : 18-04-2017

आदरणीय सुजाता चतुर्वेदी,

मैं, निरीक्षण प्रतिवेदन संख्या रेवेन्यू सेक्टर (मु0) 270/2016-17 के कडिका संख्या 1, 3, 4, 6(a), 6(b), 8 में उठाई गई आपत्तियों पर आधारित तथ्यों की विवरणी संलग्न कर रहा हूँ। इस कडिका को भारत के नियंत्रक-महालेखापरीक्षक का 31 मार्च 2017 को समाप्त होने वाले वर्ष के प्रतिवेदन(राजस्व प्राप्ति), बिहार सरकार में सम्मिलित किया जाना प्रस्तावित है।

अतः आपसे अनुरोध है कि अपना मंतव्य छः सप्ताह के अंदर इस कार्यालय को अवश्य भेजें। उत्तर प्राप्त न होने की स्थिति में यह समझा जाएगा कि आपको कडिका में उठाई गई आपत्ति स्वीकार है।

कृपया पत्र प्राप्ति की सूचना दें।

सादर

भवदीय,  
राजेन्द्र  
12/4/17

अनुलग्नक: तथ्यों की विवरणी।

श्रीमती सुजाता चतुर्वेदी, भा0प्र0से0  
प्रधान सचिव, परिवहन विभाग,  
बिहार सरकार  
विश्वेश्वरैया भवन, पटना।  
पिन --- 800015

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21.04.17  
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## Statement of Fact


### Delivery of vehicles without Temporary Registration: ₹ 189.96 lakh

Rule 42 of Central Motor Vehicle Rules, 1989 provided that those vehicle owners holding a trade certificate shall not provide delivery of Motor Vehicles to a purchaser without Registration, whether temporary or permanent. Further Section 43 of the Motor vehicle Act, 1988 provides that notwithstanding anything contained in section 40, the owner of a motor vehicle may apply to any Registering Authority or other prescribed Authority to have the vehicle temporary registered in the prescribed manner and for the issue in the prescribed manner of a temporary certificate of registration and a temporary registration mark. The Department vide office order No.3415 dated 28-07-2009 also made it clear that in accordance with the provision of Section 43 of the Motor Vehicle Act, 1988 the registering authorities shall provide the blocks of the temporary registration numbers to the dealer agencies on their requisition. Further, in case of non complying the above provisions of the Act a minimum fine of ₹ 2,000.00 per vehicle shall be levied under the provisions of Section 192 of Motor Vehicle Act, 1988.

During scrutiny of registration records of 'VAHAN' database of the office of the District Transport Officer, Saharsa for the period of account September 2014 to January 2017 we found (February 2017) that out of 05 dealers/agency, all the 05 dealers/agency, of motor vehicles (obtained trade certificate from the District Transport Officer) (all checked) delivered 9089 vehicles (Two wheelers) to the purchasers between June 2007 and October 2016 without temporary registration or permanent registration. The concerned Registering Authority permanently registered these motor vehicles which were delivered to the purchasers without temporary registration in contravention of the aforesaid provision of the Act/ Rules and departmental order. The concerned registering authority did not initiate any action against these dealers. This omission not only violated the Rules, but also resulted in non-realisation of temporary registration fee/taxes of ₹ 1,89,96,010.00 including fine.

On being pointed out in audit, District Transport Officer, Saharsa stated (March 2017) that temporary registration has been started from February 2017 and necessary action would be taken in this matter. Further reply was awaited (March 2017).

This S O F is based on Para No-1 of IR No-270/2016-17 issued vide this office letter No.712-714 dated 31-03-2017.

  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**

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## Statement of Fact

### Non realisation of One Time Tax from Tractors (commercial): ₹ 33.00 lakh

Under Section 7 (8) of Bihar Motor vehicles Taxation Act, 1994 as amended by Finance Act, 2010 One Time Tax for the life time shall be levied on tractors used or kept for use of other than agricultural purpose at the rate of one per cent of the cost of the vehicle excluding value added tax.

Under Section 7 (8) (a) of Bihar Motor vehicles Taxation Act, 1994 as amended by Finance Act, 2013 One Time Tax for the life time of the vehicle shall be levied on tractors used or kept for use for other than agricultural purpose at the rate of two per cent of the cost of the vehicle excluding value added tax w.e.f 01-04-2013.

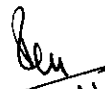
Further the rate was revised vide Bihar Finance Act 15 of 2014 issued on 19-09-2014 to 4.5%.

Further, non-payment of tax within due date attracts penalty ranging between 25 and 200 per cent of the tax due under Section 23 ibid read with Rule 4 (2) of Bihar Motor Vehicle Taxation (BMVT) Rule 1994.

During scrutiny of tax clearance table of 'VAHAN' database in respect of tractors (commercial) of the office of the District Transport Officer, Saharsa for the period of account September 2014 to January 2017 we found (February 2017) that 1693 tractors (all checked) were registered between July 2014 and October 2016. Out of which, 48 were defaulter in which owners of tractors did not pay the One Time Tax at the prescribed rate, and the concerned District Transport Officer also did not initiate any action to realise the outstanding dues. This omission resulted in non realisation of One Time tax ₹ 32,99,508.00 including penalty.

On being pointed out in audit, the District Transport Officer, Saharsa stated (March 2017) that demand notice would be issued. Further reply was awaited (March 2017).

This S O F is based on Para No-3 of IR No-270/2016-17 issued vide this office letter No.712-714 dated 31-03-2017.

  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**

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## Statement of Facts

**Non/short realisation of One Time Tax and penalty from three wheelers (commercial): ₹ 6.21 lakh**

Under Section 5 & 7 of Bihar Motor Vehicle Taxation (BMVT) Act, 1994 as amended by Bihar Finance Act, 8 of 2010 One Time Tax (OTT) of ₹ 7500.00 and ₹ 5000.00 for seven and four seated vehicles (excluding driver) respectively shall be levied from all three wheelers up to one year of age at the time of registration for a period of ten years from the date of first registration in the state. Provided that One Time Tax payable by three wheelers already registered shall be calculated after deducting the tax amount already paid. Further, no One Time Tax shall be payable if the vehicle has already paid more than ₹ 7500.00 & ₹ 5000.00 as Taxes.

Further provided that as per notification issued vide letter No-2/tax amendment-01/2013/1301 dated 02-04-2013 by the transport department Bihar State, under Bihar Finance Act 2013; the rate was revised which was effective from 01-04-2013;

(a) a One Time Tax of ₹ 9,000.00 shall be levied for 15 years for new registered vehicles for three wheelers with seating capacity not more than 4 persons (excluding driver). Or

(i) a One Time Tax of ₹ 6,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the state:

(ii) a One Time Tax of ₹ 6,000.00 for a period of 5 years on three wheelers which are more than ten years old.

(b) a One Time Tax of ₹ 13,500.00 shall be levied for 15 years from new registered vehicles for three wheelers with seating capacity up to 7 persons (excluding driver). Or

(i) a One Time Tax of ₹ 9,000.00 on all three wheelers up to one year of age at the time of registration for a period of 10 years from the date of first registration in the State.

(ii) a One Time Tax of ₹ 9,000.00 for a period of 5 years on three wheelers which are more than ten years old.

Further, non payment of tax within due date attracts penalty ranging between 25 and 200 per cent of the tax due under Section 23 ibid read with Rule 4 (2) of Bihar Motor Vehicle Taxation (BMVT) Rule 1994.

During Scrutiny of tax clearance table of 'VAHAN' database in respect of three wheelers (commercial) of the office of the District Transport Officer, Saharsa for the period of account September 2014 to January 2017 we found (February 2017) that 876 three wheelers (all checked) were registered between July 2014 and July 2016, out of which 22 were defaulter and the owners of these three wheelers (commercial) did not pay/short pay their One Time Tax at the prescribed rates. No action was taken by the concerned DTO and demand notices were also not issued for the realisation of dues. This omission resulted in non-realisation of One Time Tax of ₹ 6,21,000.00 including penalty.

On being pointed out in audit, the District Transport Officer, Saharsa stated (March 2017) that demand notice would be issued. Further reply was awaited (March 2017).

This S O F is based on Para No-04 of IR No-270/2016-17 issued vide this office letter No.712-714 dated 31-03-2017.

*Sen*  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**

**Statement of Fact**

**Non/short realisation of One Time Tax from taxi/cabs: ₹ 5.13 lakh**

Section 5 of Bihar Motor Vehicles Taxation Act, 1994 levies a tax payable by every owner by (of) a registered motor vehicle on specified rates. As per Bihar Finance Act 2013 (effective from 1<sup>st</sup> April 2013) One Time Tax at the rate of 5 per cent of the vehicle cost excluding VAT shall be levied at the time of registration for a period of 15 years for taxi/maxi cab/motor cab. Further the rate was again revised vide Bihar Finance Act 15 of 2014 effective from 19-09-2014, One Time Tax at the rate of 7 per cent shall be levied at the time of registration for a period of 15 years for taxi/maxi cabs/motor cab.

Further delay in payment of tax beyond 15 days attracts penalty from 25 percent to twice of the amount of tax due as per the provisions of Section 23 ibid read with Rule 4(2) of Bihar Motor Vehicles Taxation Rule, 1994.

During scrutiny of tax clearance table of 'VAHAN' database in respect of taxi/cabs (commercial) of the office of the District Transport Officer, Saharsa for the period of account September 2014 to January 2017 we found (February 2017) that 89 taxi/cabs (all checked) were registered between December 2014 and August 2016, out of which 06 owners of taxi/cabs did not deposit/short deposit their prescribed One Time Tax at the prescribed rate which was against the provision. The concerned Taxing Officer did not initiate any action towards levy and realisation of One Time Tax and penalty. Demand notices were also not issued. This omission resulted in non/short realisation of One Time Tax ₹ 5,13,006.00 including penalty.

On being pointed out in audit, the District Transport Officer, Saharsa stated (March 2017) that demand notice would be issued. Further reply was awaited (March 2017).

This SOF is based on Para No-6(a) of IR No-270/2016-17 issued vide this office letter No.712-714 dated 31-03-2017.

*Sey*  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**

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## Statement of Facts

### Non realisation of penalty for belated payment of One Time Tax on Commercial Taxi/Cab: ₹ 5.20 lakh

Section 5 of Bihar Motor Vehicles Taxation Act, 1994 levies a tax payable by every owner by (of) a registered motor vehicle on specified rates. As per Bihar Finance Act, 2013 (effective from 1<sup>st</sup> April 2013) One Time Tax (OTT) at the rate of 5% of the vehicle cost excluding VAT shall be levied at the time of registration for a period of 15 years for taxi/maxi cab/motor cab. Further the rate was revised to 7 per cent (vide Bihar Finance Act 15 of 2014) effective from 19<sup>th</sup> September 2014.

Further, delay in payment of tax beyond 15 days attracts penalty from 25 percent to twice of the amount of tax due as per the provisions of Section 23, *ibid* read with Rule 4(2) of Bihar Motor Vehicles Taxation Rule, 1994.

During Scrutiny of road tax table of 'VAHAN' database in respect of commercial taxi/cabs of the office of the District Transport Officer, Saharsa for the period of account September 2014 to January 2017 we found (March 2017) that 142 commercial taxi/cabs were registered between July 2014 and October 2016, out of which owners of 32 commercial taxi/cabs delayed paid the One Time Tax but the concerned District Transport Officer (DTO) did not realise the penalty for delay in payment (ranging between 31 days and 675 days) of OTT as provided in the Act, *ibid*. No action was taken by the concerned DTO and the demand notices were not issued to realise the outstanding dues. This omission resulted in non-realisation of penalty on belated/delayed payment of One Time Tax on commercial taxi/cabs of ₹ 5,19,996.00.

On being pointed out in audit, the District Transport Officer, Saharsa stated (March 2017) that necessary action would be taken. Further reply was awaited (March 2017).

This S O F is based on Para No-6(B) of IR No-270/2016-17 issued vide this office letter No.712-714 dated 31-03-2017.

  
12/4/17  
**Deputy Accountant General**  
**(Revenue Sector)**

## Statement of Facts

### Non- realisation of Motor Vehicle Tax: ₹ 4.11 lakh

Under Section 5 and 9 of Bihar Motor Vehicles Taxation (BMVT) Act, 1994 and Rules framed there under, taxes of motor vehicle other than personalised vehicles is payable annually or quarterly within 15 days from the commencement of the year or quarter as the case may be.

Under Section 11 of Bihar Motor Vehicles Taxation (BMVT) Act, 1994 the taxing officer shall grant a receipt and tax token in the prescribed form in the prescribed manner to every person who pays motor vehicle tax or additional motor vehicles tax.

Further, under Section 20, *ibid*, no motor vehicle shall be used or kept for use within the state unless the valid tax token issued under Section 11 in respect of the said vehicle has been obtained and such token is displayed on the vehicle in the prescribed manner.

Further, under Section 23 of the Act, *ibid* read with Rule 4(2) of the Bihar Motor vehicles Taxation (BMVT) Rules, 1994, delay in payment of tax beyond 15 days attracts penalty from 25 percent to twice of the amount of tax due. Under Section 22 of the BMVT Act, if the tax or penalty or both has not been paid in accordance with the provisions of the Act, an officer not below the rank of Inspector of Motor Vehicles or any other officer specially authorised by the State Transport Commissioner, may seize the motor vehicles and detain it till the payment of tax.

During scrutiny of tax clearance table of 'VAHAN' database of the office of the District Transport Officer, Saharsa for the period of account September 2014 to January 2017 we found (February 2017) that out of 37 commercial transport vehicles (all checked), owners of 19 transport vehicle did not pay tax pertaining to the period between April 2016 and January 2017. The concerned District Transport Officer did not issue demand notices against defaulting vehicle owners.

Thus, due to non-observance of the provisions of the Act and Rules, *ibid* taxes of ₹ 4,11,289.00 including penalty remained un-realised.

On being pointed out in audit, District Transport Officer, Saharsa stated (February 2017) that demand notice would be issued. Further reply was awaited (March 2017).

This S O F is based on Para No-8 of IR No-270/2016-17 issued vide this office letter No.712-714 dated 31-03-2017.

  
12/4/17

**Deputy Accountant General  
(Revenue Sector)**